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8 Counsel for the Reorganized Debtor

9 BRUCE K. MEDEIROS
10 DAVIDSON BACKMAN MEDEIROS PLLC
11 1550 Bank of America Financial Center
12 601 West Riverside Avenue
13 Spokane, WA 99201
14 (509) 624-4600

15 Local Counsel for the Reorganized Debtor

16 UNITED STATES BANKRUPTCY COURT
17 EASTERN DISTRICT OF WASHINGTON
18 AT SPOKANE

19 In re

Case No. 10-06097

20 NIGHTHAWK FINANCIAL CORP.,
21 f/k/a AMERICANWEST
22 BANCORPORATION,

Chapter 11

23 Reorganized Debtor.

24 OFFICE OF THE U.S. TRUSTEE – REGION 18
25 SEATTLE, WASHINGTON

26 **DECLARATION OF COUNSEL REGARDING**
27 **FINAL ACCOUNT**

28 Brown Legal Advisors, LLC and Davidson Backman Medeiros PLLC are submitting the
Final Account on behalf of Nighthawk Financial Corp. f/k/a AmericanWest Bancorporation
("Nighthawk").

The attached documents are the representations of Nighthawk. We have not examined this
information or the source documents in sufficient detail to enable us to express any form of
assurance on this information.

1 Dated: February 24, 2015

/s/ Daniel R. Brown

Daniel R. Brown (Admitted *pro hac vice*)
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Counsel for the Reorganized Debtor

/s/ Bruce K. Medeiros

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601 West Riverside Avenue
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Local Counsel for the Reorganized Debtor

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF WASHINGTON**

In re: _____)
) Case No. _____
)
) **CHAPTER 11 FINAL ACCOUNT**
Debtor(s) _____)

1. Date plan confirmed: _____
2. Small business case: () Yes () No
3. Individual case: () Yes () No
4. Percentage to be paid to unsecured creditors: _____ (***)
5. All matters to be completed upon the effective date of the plan have been completed and the plan is substantially consummated.
6. All payments required by the plan have been made: () Yes () No
7. Disbursements by class:

Administrative Expenses: (*) \$ _____
Priority Claims: \$ _____
Class 1: \$ _____
Class 2: (**) \$ _____
Class 3: \$ _____
Class 4: (***) \$ _____
Class 5: \$ _____
Class 6: \$ _____
Class 7: \$ _____
Other classes: _____

Please also see attached additional explanation regarding a reporting error that occurred in 4Q 2013 and the Debtor's correction of this error.

8. There are no pending motions, applications, appeals, adversary proceedings, or contested matters.

Date: _____

Prepared by: /s/ _____
Bar number (if applicable): _____
(Address) _____

(*) Administrative Expenses includes fees paid to professionals of HoldCo Advisors, L.P. pursuant the terms of the confirmed plan and approved by Court order dated November 27, 2013 [Dkt 516] as well as the other court approved admin fees and expenses paid to various professionals engaged by the debtor for services rendered prior to the effective date.

(**) All Class 2 claimants elected equity in the reorganized entity and were not entitled to a cash distribution.

(***) There was one unsecured creditor (Class 4) entitled to a cash distribution. That distribution has been completed and no further cash distributions are required.

CHAPTER 11 FINAL ACCOUNT

Additional Explanation Regarding 4Q 2013 Reporting Error

For 4Q 2013 the Debtor reported \$789,896.22 of disbursements. This turned out to be an error. The actual amount of disbursements was \$1,367,629.41—a difference of \$577,733.19. This error occurred because the \$577,733.19 of additional disbursements all occurred on December 31, 2013, but did not appear on the December 2013 bank statement. It instead appeared on the January 2014 bank statement, but was labeled with a December date. As such, the Debtor failed to include these amounts in the 4Q 2013 report because they were left off the bank statement, but failed to include them in the 1Q 2014 report because they were marked with a December date.

The amount of U.S. Trustee fees for \$789,896.22 of disbursements is \$4,875.00, which the Debtor paid in connection with the 4Q 2013 report. The amount of U.S. Trustee fees for \$1,367,629.41 of disbursements is \$6,500.00. As such, the Debtor failed to pay \$1,625.00 of U.S. Trustee fees in connection with disbursements made in 4Q 2013. The Debtor is thus paying a \$1,625.00 make-up payment to the U.S. Trustee in connection with this Final Account.



Last statement: December 31, 2014
This statement: January 31, 2015
Total days in statement period: 31

Page 1 of 3

(6)

Direct inquiries to:
Info@thebancorp.com,
888-214-2522

NIGHTHAWK FINANCIAL CORP.

The Bancorp Bank
409 Silverside Road Suite 105
Wilmington DE 19809

Business Checking Plus

Account number	Beginning balance	\$3,242,085.01
Enclosures	6 Total additions	.00
	Total subtractions	14,146.27
	Ending balance	\$3,227,938.74

CHECKS

Number	Date	Amount	Number	Date	Amount
1037	01-09	1,714.50	1040	01-23	2,000.00
1038	01-12	440.00	1041	01-29	55.76
1039	01-15	37.38	1042	01-27	650.00

DEBITS

Date	Description	Subtractions
01-02	' Preauthorized Wd NIGHTHAWK FIN DR OFFSET Debit Offset for O riginated Credits	9,247.43
01-02	' Preauthorized Wd NIGHTHAWK FIN ACH CHRG Cumulative Charge	0.60
01-30	' Preauthorized Wd NIGHTHAWK FIN ACH CHRG Cumulative Charge	0.60

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
12-31	3,242,085.01	01-12	3,230,682.48	01-27	3,227,995.10
01-02	3,232,836.98	01-15	3,230,645.10	01-29	3,227,939.34
01-09	3,231,122.48	01-23	3,228,645.10	01-30	3,227,938.74

Banking Services Provided by The Bancorp Bank

OVERDRAFT/RETURN ITEM FEES

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

ACCOUNT NO:

PAGE NO: 4

Nighthawk Financial Corp.
Radnor Financial Center
555 E Lancaster Ave., Suite 540
Radnor, PA 19087

THE BANCORP BANK
62-111011

12/29/2014

PAY TO THE ORDER OF: **BMC Group, Inc.** \$ **1,714.50**

One Thousand Seven Hundred Fourteen and 50/100 DOLLARS

Cassandra Miles

BMC Group, Inc.
PO Box 748233
Los Angeles, CA 90074-8233

12/29/2014

1037 \$1,714.50

Nighthawk Financial Corp.
Radnor Financial Center
555 E Lancaster Ave., Suite 540
Radnor, PA 19087

THE BANCORP BANK
62-111011

12/29/2014

PAY TO THE ORDER OF: **White & Williams, LLP** \$ **440.00**

Four Hundred Forty and 00/100 DOLLARS

Cassandra Miles

White & Williams, LLP
1650 Market Street
One Liberty Place, Suite 1800
Philadelphia, PA 19103-7395

Invoice #553227 - October 2014 services

1038 \$440.00

Nighthawk Financial Corp.
Radnor Financial Center
555 E Lancaster Ave., Suite 540
Radnor, PA 19087

THE BANCORP BANK
62-111011

12/29/2014

PAY TO THE ORDER OF: **Cassandra Miles** \$ **37.38**

Thirty-Seven and 38/100 DOLLARS

Cassandra Miles

Cassandra Miles
1517 Goettgens Way
Saint Cloud, MN 56301

November 2014 Expense Reimbursement

1039 \$37.38

Nighthawk Financial Corp.
Radnor Financial Center
555 E Lancaster Ave., Suite 540
Radnor, PA 19087

THE BANCORP BANK
62-111011

12/29/2014

PAY TO THE ORDER OF: **Compliance Outsourcing Solutions** \$ **2,000.00**

Two Thousand and 00/100 DOLLARS

Cassandra Miles

Compliance Outsourcing Solutions
5728 N Baltusrol Lane
Charlotte, NC 28210

COS - December 2014 fee for services

1040 \$2,000.00

Nighthawk Financial Corp.
Radnor Financial Center
555 E Lancaster Ave., Suite 540
Radnor, PA 19087

THE BANCORP BANK
62-111011

1/18/2015

PAY TO THE ORDER OF: **C. Miles, LLC** \$ **55.76**

Fifty-Five and 76/100 DOLLARS

Cassandra Miles

C. Miles, LLC
1517 Goettgens Way
Saint Cloud, MN 56301

December 2014 Expense Reimbursement

1041 \$55.76

Nighthawk Financial Corp.
Radnor Financial Center
555 E Lancaster Ave., Suite 540
Radnor, PA 19087

THE BANCORP BANK
62-111011

1/18/2015

PAY TO THE ORDER OF: **US Trustee** \$ **650.00**

Six Hundred Fifty and 00/100 DOLLARS

Cassandra Miles

US Trustee Payment Center
PO Box 530202
Atlanta, GA 30353-0202

4Q 2014 US Trustee fee (Acct. 802-10-08097)

1042 \$650.00

L2763 -27747

Nighthawk Financial
Transaction List by Date
January 1 through February 24, 2015

Type	Date	Num	Name	Memo	Clr	Amount
Jan 1 - Feb 24, 15						
Bill Pmt -Check	01/02/2015	ACH PMT	C. Miles, LLC	C. Miles, LLC - CM Dec 2014 fee	√	-833.37
Bill Pmt -Check	01/02/2015	ACH PMT	Stuart Rothenberg		√	-8,414.06
Bill Pmt -Check	01/18/2015	1041	C. Miles, LLC	December 2014 Expense Reimbursement	√	-55.76
Bill Pmt -Check	01/18/2015	1042	US Trustee	4Q 2014 US Trustee fee (Acct. 802-10-06097)	√	-650.00
Check	01/30/2015			Service Charge	√	-1.20
Bill Pmt -Check	02/02/2015	ACH PMT	C. Miles, LLC	C. Miles, LLC - CM Jan. 2015 fee		-833.37
Bill Pmt -Check	02/02/2015	ACH PMT	Stuart Rothenberg			-8,414.06
Bill Pmt -Check	02/02/2015	1044	BMC Group, Inc.	Invoice #326_141231 - December 2014 services		-337.50
Bill Pmt -Check	02/02/2015	1043	C. Miles, LLC	January 2015 Expense Reimbursement		-199.81
Bill Pmt -Check	02/06/2015	1046	Compliance Outsourcing	COS - January 2015 fee for services		-2,000.00
Bill Pmt -Check	02/10/2015	1047	Sandler O'Neill & Partner	Sandler O'Neill - Final payment of Sandler claim		-35,601.23
Bill Pmt -Check	02/16/2015	1049	Compliance Outsourcing	COS - February 2015 fee for services		-2,000.00
Bill Pmt -Check	02/23/2015	1050	US Trustee	4Q 2013 US Trustee Fee - Additional Payment		-1,625.00
Jan 1 - Feb 24, 15						-60,965.36